



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Modoc
Alturas, California**

**Date: September 19, 2003
Filing Ref: MOD04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

1. Employee Fringe Benefits

2. Insurance

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service.

Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustment in Schedule A must not be included when calculating carry-forward in the 2005-06 Estimated Cost Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MODOC

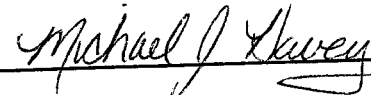
BY 
JUDITH J. STEVENS

Name
AUDITOR/RECORDER

Title
SEPTEMBER 30, 2003

Date

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**

BY 

Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting

10-03-03

Date

Negotiated by Michael Ramirez
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

COUNTY OF MODOC, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	1010 BRD SUPR	1020 CO CLERK	1150 ASS'R	1160 TAX COLL	1220 DA	1310 ELECTIONS	1630 P/W	1660 INFO TECH	TRL CRT (195)	2010 GRAND JURY
BUILD USE ALLOW	\$80	\$76	\$151	\$64	\$170	\$34	\$304		\$4,903	
EQUIP USE ALLOW	362	1,967	5,928	2,343	17,666	6,987	9,165	578		
COUNTY AUDIT	162	65	341	159	191	86	133	68		5
1620 INSURANCE	1,189	835	2,058	824	1,861	473	1,125		8,106	
1640 CNT PHTO	493	891	581	663	961	274				
1650 EDP		1,991	2,323	1,118			5,811			
1130 AUDITOR	1,418	731	2,615	1,379	2,470	459	1,243	151	3,049	596
1140 TREAS	28	11	61	16	96	5	35		131	47
1410 BLDGS&GRNDS	3,653	3,490	6,932	3,025	7,774	1,561	6,544		23,340	
1030 ADMIN	486	243	903	386	530	178	347	103	482	8
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Total Allocated	\$7,871	\$10,300	\$21,893	\$9,977	\$31,719	\$10,057	\$24,707	\$900	\$40,011	\$656
Roll Forward	(16)	(1,476)	(7,799)	(215)	6,513	5,899	3,738		(10,722)	191
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Cost w/Roll Fwd Adjustments	7,855	8,824	14,094	9,762	38,232	15,956	28,445	900	29,289	847
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Proposed costs	\$7,855	\$8,824	\$14,094	\$9,762	\$38,232	\$15,956	\$28,445	\$900	\$29,289	\$847
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COUNTY OF MODOC, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	PUBLIC DEFENDER	2040 JV JS COM	2110 SHERIFF	2210 JAIL	2220 PROB	FIRE COORDINATOR	2410 PT RVR FL	2510 AG COMM	2520 UN ST TNK	2610 RECORDER
BUILD USE ALLOW			\$2,471	\$6,802				\$590		\$109
EQUIP USE ALLOW			68,733	687	8,977	565		26,572	31	8,616
COUNTY AUDIT	96	1	1,009	606	332			399	16	111
1620 INSURANCE			20,319	23,615	3,371			2,025	149	1,588
1640 CNT PHTO			2,451		1,118					553
1650 EDP					529					
1130 AUDITOR	324	2	6,267	4,212	2,912			3,778	207	19,016
1140 TREAS	5		151	89	94			102	9	26
1410 BLDGS&GRNDS			12,895	32,780	380			972		4,964
1030 ADMIN	146	1	2,252	1,546	840			1,184	24	265
Total Allocated	\$571	\$4	\$116,548	\$70,337	\$18,553	\$565		\$35,622	\$436	\$35,248
Roll Forward	(230)	(3)	9,927	(7,533)	5,714	(15)		5,341	(103)	(1,417)
Cost w/Roll Fwd Adjustments	341	1	126,475	62,804	24,267	550		40,963	333	33,831
Proposed costs	\$341	\$1	\$126,475	\$62,804	\$24,267	\$550		\$40,963	\$333	\$33,831
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COUNTY OF MODOC, CALIFORNIA
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Allocated Costs by Department
Consolidated

Central Svc	2620	2640	EMERGENCY	2650 PLN	2660	4311 SR	PR AN CONT	3001	PUB HLTH	MENT HLTH
Departments	CORONER	PUB GDN	SVCS	COMM	LAPCO	CIT(700)	(151)	AIRPORTS	(105)	(120)
BUILD USE ALLOW	\$47	\$53	\$18	\$107				\$10,183	\$118	
EQUIP USE ALLOW			1,591	5,780					16,001	
COUNTY AUDIT	8		53	159	24	12	47	7	658	1,225
1620 INSURANCE	334	355	1,398					15,565	1,613	4,980
1640 CNT PHTO				1						
1650 EDP				1,829					2,804	
1130 AUDITOR	91	357	326	1,547	113	27	133	240	5,413	7,789
1140 TREAS	3	13	6	46	1			8	165	213
1410 BLDGS&GRNDS	1,801	2,432	259	637				2,053	2,509	5,054
1030 ADMIN	12	48	129	434	37	18	71	11	3,246	2,676
Total Allocated	\$2,296	\$3,258	\$3,780	\$10,540	\$175	\$57	\$251	\$28,067	\$32,527	\$21,937
Roll Forward	(350)	(232)	1,477	2,316	(134)	(25)	(45)	(4,786)	(13,636)	(1,779)
Cost w/Roll Fwd	1,946	3,026	5,257	12,856	41	32	206	23,281	18,891	20,158
Adjustments										
Proposed costs	\$1,946	\$3,026	\$5,257	\$12,856	\$41	\$32	\$206	\$23,281	\$18,891	\$20,158
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Central Svc Departments	SUBST AB (120)	CCS (105)	TOBACCO (105)	TCH COORD	SOC SVCS (125)	GAIN (103)	4010 GEN REL	4020 INDG BUR	4030 INMATE HLTH	4040 INDG DEFNSE
BUILD USE ALLOW										
EQUIP USE ALLOW										
COUNTY AUDIT	695				1,113	366	176	3		
1620 INSURANCE	1,677				7,376	312				
1640 CNT PHTO										
1650 EDP										
1130 AUDITOR	4,506	385	411	310	22,692	4,180	1,562	51		
1140 TREAS	135	7	21	17	1,298	179	89	3		
1410 BLDGS&GRNDS	360				7,505					
1030 ADMIN	1,439	96			2,989	891	266	5		
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Total Allocated	\$8,812	\$488	\$432	\$327	\$42,973	\$5,928	\$2,093	\$62		
Roll Forward	(84)	95	(1,223)	118	6,813	(1,360)	284	(65)		
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Cost w/Roll Fwd Adjustments	8,728	583	(791)	445	49,786	4,568	2,377	(3)		
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Proposed costs	\$8,728	\$583	\$ (791)	\$445	\$49,786	\$4,568	\$2,377	\$ (3)		
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Central Svc	4110 CT	4210	LIBRARY	5010	6010	DAFS	ROADS	F & G	SPEC AV	WST-MGT
Departments	WARDS	VSO	(150)	FRM AD	PK/RC/MUS	(400)	(102)	(151)	(152)	DMP(750)
BUILD USE ALLOW		\$53	\$549	\$1,027	\$3,885	\$124	\$123			
EQUIP USE ALLOW	1,337	180		5,200	18,185					
COUNTY AUDIT	1,117	9	255	59	86	325	8,234	3		576
1620 INSURANCE	159	355	1,551	816	488	243				2,069
1640 CNT PHTO		29				2,022				
1650 EDP			1,767				31,213			
1130 AUDITOR	1,299	328	4,221	774	1,670	11,991	35,403	257	100	1,905
1140 TREAS	57	10	126	34	75	791	484	12	5	26
1410 BLDGS&GRNDS		8,143		1,555	64,894	5,676	8,087			3,053
1030 ADMIN	316	61	1,110	136	275	878	17,525	5		922
Total Allocated	\$4,285	\$9,168	\$9,579	\$9,601	\$89,558	\$22,050	\$101,069	\$277	\$105	\$8,551
Roll Forward	(726)	1,130	1,783	(632)	5,436	438	(24,412)	69	(4)	6,328
Cost w/Roll Fwd	3,559	10,298	11,362	8,969	94,994	22,488	76,657	346	101	14,879
Adjustments							2,179			
Proposed costs	\$3,559	\$10,298	\$11,362	\$8,969	\$94,994	\$22,488	\$78,836	\$346	\$101	\$14,879
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Central Svc
Departments

	SP RV (153/170)	HOSP (550)	COMM PROG (600)	OTH-PR (650/900)	ISF'S (800)	1240 VICTIM WIT	1250 STAT RAPE P	1260 ADA GRANT	2115-911 EMERG	8020 VITAL STATS
Central Svc Departments									\$101	
BUILD USE ALLOW						1,004	989	1,041	5,712	1
EQUIP USE ALLOW						15	23	155	290	
COUNTY AUDIT	102	6,945							8,547	
1620 INSURANCE										
1640 CNT PHTO										
1650 EDP			339	262	59	141	108	224	1,336	151
1130 AUDITOR	1,155	32,990	14	16	1				14	6
1140 TREAS	67	1,342								
1410 BLDGS&GRNDS						96	74	154	632	1
1030 ADMIN	155	23,316								
Total Allocated	\$1,479	\$64,593	\$353	\$278	\$60	\$1,256	\$1,194	\$1,574	\$16,632	\$159
Roll Forward	72	(11,316)	(1,546)	28	(2)	(402)	(373)	(87)	2,632	(44)
Cost w/Roll Fwd	1,551	53,277	(1,193)	306	58	854	821	1,487	19,264	115
Adjustments										
Proposed costs	\$1,551	\$53,277	\$(1,193)	\$306	\$58	\$854	\$821	\$1,487	\$19,264	\$115

COUNTY OF MODOC, CALIFORNIA
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Allocated Costs by Department
Consolidated

Central Svc	8050 CHLDRN	ALL	Subtotal	Direct	Unallocated	Total
Departments	SVCS	OTHER		Billed		
BUILD USE ALLOW		\$2,569	\$34,711			\$34,711
EQUIP USE ALLOW			213,163			213,163
COUNTY AUDIT		2,217	31,579			31,579
1620 INSURANCE		190	115,759	56,521		172,280
1640 CNT PHTO		26	10,063			10,063
1650 EDP		176	49,561			49,561
1130 AUDITOR		6,832	202,507		53,778	256,285
1140 TREAS		155	6,345		80,178	86,523
1410 BLDGS&GRNDS		45,558	267,886			267,886
1030 ADMIN		3,608	71,556		114,435	185,991
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Total Allocated		\$61,331	\$1,003,130	\$56,521	\$248,391	\$1,308,042
Roll Forward	(207)	(293)	(26,950)			(26,950)
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Cost w/Roll Fwd	(207)	61,038	976,180	56,521	248,391	1,281,092
Adjustments			2,179			2,179
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Proposed costs	\$(207)	\$61,038	\$978,359	\$56,521	\$248,391	\$1,283,271
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